August 16, 2006

Mary Cottrell, Secretary Department of Telecommunications and Energy One South Station, 2nd Floor Boston, MA 02110

RE: Massachusetts Electric Company and Nantucket Electric Company, D.T.E. 06-5

Dear Secretary Cottrell:

Enclosed for filing, please find the Attorney General's letter comments pursuant to the Department's August 28, 2006, order of notice requesting comments in D.T.E. 06-5. Thank you for your kind attention to this matter.

Sincerely,

Bruce Anderson Assistant Attorney General

enc.

cc: Service list